

2018

**Ren**nova**Health**

Solutions Driven By Innovation

**EMPLOYEE CODE OF CONDUCT AND  
COMPLIANCE HANDBOOK**

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# LETTER FROM THE CEO

This handbook is unique to Rennova Health and its decision to create an Employee Ethics and Compliance Handbook as part of its overall compliance program and as part of its employee education. Quality, honesty and integrity in everything we do are important values to all of us at Rennova Health. Our company is committed to providing the best quality clinical drug testing services in full compliance with our company mission and corporate values.

The clinical laboratory and healthcare services industries are constantly changing; new regulations and operational requirements abound. There have been many recent changes to health care coverage, coding and reimbursement of clinical laboratory services, and the federal government has pledged since 2013 to investigate more closely the relationships between laboratories and healthcare professionals as illustrated in the Office of the Inspector General's (OIG's) current Work Plan. Thus, Rennova Health believes it is important to establish a Compliance Program and Code of Conduct that identifies, where possible, "best practices" where no clear industry standard exists. Rennova Health is committed to adhere to applicable laws, government regulations, third-party payor agreements and policies, and our own internal policies and procedures designed to identify such "best practices." We believe the policies and procedures in this handbook will help you make sound business decisions and educate clients and other third parties about proper compliance boundaries guiding business relationships and responsible use of healthcare resources.

Our competitors may not take the same position we do on compliance issues and this may be for a variety of reasons, including a lack of commitment to the core values of ethical business operations. Rennova Health will deal with competitor issues in an appropriate forum and wants every employee to know how important it is to remain committed to ethical business operations, even when our competitors have chosen to engage in unfair or possibly unlawful trade practices.

As with any industry, identifying and following industry "best practices" is often complicated by changes and developments in laboratory science and medicine, laboratory-practitioner relationships, laboratory service and provider-payers. Changes to existing regulations-state and federal-can further complicate identification of and adherence to "best practices" policies and procedures. Rennova Health intends for the policies and procedures set forth in this handbook to be updated as necessary to remain current with developing platforms in clinical drug testing and third-party relationships. The overall goal is to ensure the provision of quality laboratory services in a manner consistent with the appropriate application of clinical decision-making, as guided by health care benefit plan coverage determinations, medical policies, legal status and billing guidance.

Rennova Health recognizes the very act of developing policies and procedures can lead to discussions about complex and sensitive legal issues. These policies and procedures ARE NOT INTENDED to be the employee's sole source of guidance, instead they are meant to be used in

concert with input from Rennova Health’s Corporate Compliance, Legal Counsel, and Consulting Experts.

A key element of Rennova Health’s Compliance Program is our Code of Conduct, which is rooted in our mission statement and corporate values, and re-affirms the professional standards that already exist among all who are associated with the company. Our Code of Conduct, set forth herein, was designed to serve several purposes, all of which align with our Compliance Program.

The materials in this handbook do not cover the specifics of every situation that you may encounter in daily business operations. However, these materials do provide a valuable resource to direct you when you have questions. The Rennova Health Management Team, Compliance team and Compliance Advisory Committee stand ready to answer your questions about the Compliance Program and Code of Conduct. You should speak with your immediate supervisor or any member of the Compliance team whenever you have a question regarding a possible violation of the Compliance Program or Code of Conduct, or any of the policies and procedures set forth in this Handbook. Should you not receive a satisfactory and timely response from your immediate supervisor, continue raising your concern to your Senior Manager/Director. Rennova Health intends to resolve compliance issues and concerns, even if they seem trivial in the scheme of things.

Rennova Health has appointed an Interim Chief Compliance Officer (CCO), he can be reached at 1-844- RENNOVA. If you wish to submit your compliance concerns in writing, you may anonymously report your concerns to Corporate Compliance by emailing [TellRennovaHealth@getintouch.com](mailto:TellRennovaHealth@getintouch.com) or going to [www.intouchwebsite.com/TellRennovaHealth](http://www.intouchwebsite.com/TellRennovaHealth). Compliance concerns can also be reported anonymously by calling our Hotline at 1-844-340-2469. Management takes all reported compliance concerns seriously and will not tolerate retaliation for reporting compliance issues to supervisors, senior management/directors, the Compliance Officer, or the Compliance Hot Line.

The shareholders, Board of Directors, and management team of Rennova Health join me in pledging our commitment to upholding the principles of our Compliance Program and Code of Conduct as we fulfill our commitment to providing quality clinical laboratory services to support healthcare practitioners and treatment facilities nationwide.

Seamus Lagan

*Chief Executive Officer*  
Rennova Health Inc.

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# Mission Statement

Rennova Health offers healthcare providers a single source for invaluable solutions through an ever-expanding group of strategic brands that work in unison to provide remarkable products, services and resources. Our goal is to create empowering, efficient and innovative solutions by putting the needs of healthcare providers and their patients at the center of everything we do.

## Corporate Values & Ethics

- We act with integrity and honesty in the way we live both our personal and professional lives.
- We conduct our business with an unwavering commitment to the legal and ethical standards which govern our industry.
- We treat our fellow employees, clients, and patients with fairness and compassion.
- We accept responsibility for our actions and choices and their consequences.

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# CODE OF CONDUCT

The Rennova Health Code of Conduct is applicable to all Rennova Health employees as well as all the employees of any and all Rennova Health subsidiaries. Therefore, when referring to Rennova Health employees in this document it is inclusive of all Rennova Health's subsidiaries. The Code of Conduct was designed to serve several purposes, including:

1. To communicate Rennova Health's corporate values and commitment to compliance with laws, regulations, standards of care, ethical business practices, and the basic standards expected in the workplace; and
2. To ensure all Rennova Health employees are educated on and understand their responsibility for staying in full compliance with applicable laws, regulations, ethical business practices, and the basic standards expected in the workplace, and to promote client-adherence to applicable standards of care.
3. To promote full, fair, accurate and complete disclosure in reports by Rennova Health which are filed or submitted both internally and outside the organization to governmental or regulatory agencies.
4. To facilitate prompt internal reporting to Corporate Compliance regarding violations of this Code of Conduct, laws, and other corporate policy or procedure.

The Rennova Health Code of Conduct has the full endorsement of Rennova Health Shareholders, Board of Directors, and the management team. The Code of Conduct is meant to be comprehensive but is not intended to be the employee's only source for governance. To provide additional direction, Rennova Health has developed a comprehensive set of policies and procedures which are available for each employees' review on the company's SharePoint site. You are expected to familiarize yourself with this document and are accountable for adherence to this Code of Conduct and all other corporate policy.

# CHIEF EXECUTIVE OFFICER AND THE CHIEF FINANCIAL OFFICER

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Rennova Health's Chief Executive Officer's (CEO) and Chief Financial Officer's (CFO) activities are governed not only by the Code of Conduct and applicable state and federal law as mentioned above for all employees, but are also governed further by the Sarbanes-Oxley Act of 2002, related Securities and Exchange Commission (SEC) rules and National Association of Securities Dealers Automated Quotations (NASDAQ) rules. Pursuant to these governances, Rennova Health is mandated to disclose if it has a written Code of Conduct for its CFO and CEO. The purpose of this Code of Conduct is to deter wrongdoing and promote ethical and honest conduct and provide guidance on how to remain compliant with industry standards and laws.

The CEO and CFO are bound by all aspects of this Code of Conduct and particularly those associated with ethical conduct, conflicts of interest, compliance with federal and state law, and the internal reporting of violations of this Code of Conduct or any other existing policy or procedure. The CEO and CFO are also mandated to file full, fair, accurate, timely and comprehensible disclosures in the required reports filed with the SEC and the NASDAQ. The implementation of internal financial controls which allow the company to record, process, and summarize and accurately report financial data is also the responsibility of the CEO and CFO. Not only shall these controls allow the accurate reporting of financial data, but shall also provide for the detection of fraud by management or other employees who have an operational role in the organization's revenue cycle.

Any deficiencies discovered within the internal controls and disclosure processes of Rennova Health shall be reported to the Board of Directors (Board) and the NASDAQ as required. The CEO and the CFO and CFO's staff shall promptly bring to the attention of the Board and CCO information they have regarding deficiencies in the internal control process which are or might impact the corporation's ability to record, process, and report financial data. In addition, any fraud whether or not substantial, discovered by the CEO or CFO involving management or anyone involved in the revenue cycle must be reported.

Any violations of this Code of Conduct, other corporate policies or procedure, or federal and state law by the CEO and CFO, will be evaluated for appropriate actions by the Board. In assessing the significance of the violation, the severity, frequency, and nature (intentional or inadvertent) of the violation will be considered. The Board will also consider if the responsible person(s) had been previously advised that their conduct was noncompliant and also if the individual(s) had other compliance violations in the past.

# MANAGEMENT TEAM

As indicated, this Code of Conduct is required to be followed by all Rennova Health employees regardless of their status within the company. The management team is viewed by the company as the leaders of the organization and as such should set the example and tone for their employees. Accordingly, leaders are expected to ensure their team has the necessary information and training to be compliant with internal policy and procedure, industry standards, and state and federal law. Leaders must also work to instill the Rennova Health's ethical standards and values in their employees by maintaining an open dialog with their personnel so they will be willing to share concerns when they arise.

Rennova Health relies on its management team to:

- (1) **Exercise** care and common sense when drafting policies making it a point to create well-balanced policies that are not overly or under-restrictive and are easily understood.
- (2) **Seek** input from employees on the development of policies and procedures, and encourage frank and forward-thinking discussions in furtherance of positive healthcare treatment.
- (3) **Periodically** review individual policies and procedures with the goal of ensuring existing policies are consistent with current legal requirements and industry standards.
- (4) **Be sensitive** to the evolving compliance and operational needs of its employees, clients and potential clients, and other stakeholders, and not lose sight of the complex interrelation between clinical and regulatory standards as they impact the need for and frequency of drug testing.
- (5) **Assess** their direct reports capabilities, provide them with training opportunities and utilize them to the maximum extent possible to ensure their growth and the growth of the company.



# OUR COMMITMENT TO STAKEHOLDERS

**Rennova Health Employees** – Rennova Health is committed to treating all employees with respect, equality and dignity. Rennova Health recognizes employees serve as the foundation of the organization and therefore is committed to providing employees training and developmental opportunities to foster growth and career development.

**Patients** – We are devoted to providing prompt, quality, and accurate test results to our patients.

**Physicians/Clients** – We are committed to providing quality equipment and software which promotes, reliable and accurate laboratory testing and patient records management which allows the physician and their team the latitude to offer an optimized level of enhanced patient care.

**Third Party Payers** – We are dedicated to being transparent with our third party payers in a way which is consistent with our contractual obligations while demonstrating a mutual commitment to quality and cost efficient healthcare.

**Regulators** – We have a strong ethical corporate culture which is committed to being compliant with the laws and regulations which govern our industry. Our compliance program is devoted to monitoring and auditing the company's adherence to all the applicable laws and policies and ensuring the appropriate actions are taken when allegations are substantiated.

**Shareholders** – We are devoted to hiring qualified well trained professionals to lead and manage our organization to ensure innovative and efficient medical solutions to our clients, which in turn will provide the best chance for favorable return on shareholders' investments.

# LEGAL & COMPLIANCE PROGRAM

The process of developing policies and procedures for the health care industry can take time to fully implement. Rennova Health is a multifaceted medical company with diverse solutions to include industry-leading diagnostic laboratory testing and analytics for precision medicine, specialized and streamlined EHRs and other essential software services, and comprehensive medical billing and financial services for enhanced revenue cycle management. It is critical Rennova Health employees work together to ensure a comprehensive set of policies and procedures that facilitate ethical and legal compliance with the health care laws and regulations while maintaining the highest standards of corporate transparency, fiduciary responsibility, accountability, and regulatory compliance.

Rennova Health has chosen to model its compliance program after the Department of Health and Human Services, Office of Inspector General’s recommendations. Several elements are essential to the creation and maintenance of an effective Compliance Program. These elements are listed in the table below and provide the foundation for the Rennova Health Compliance Program.

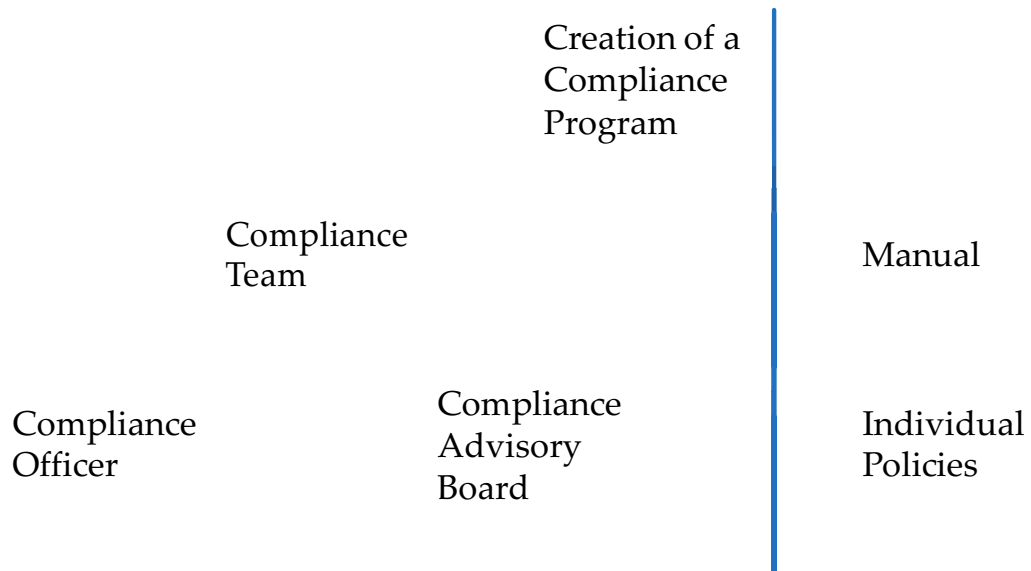
KEY PROGRAM ELEMENT	GENERAL PURPOSE
<b>Written Standards of Conduct</b>	Defining boundaries governing acceptable conduct and promoting our commitment to the provision of quality healthcare services.
<b>Disciplinary Action</b>	Ensure all codes and standards of conduct when applicable contain provisions addressing the spectrum of disciplinary action tied to violations of such codes and standards.
<b>Written Policies</b>	Clear, concise and current written policies will be used to address the operations of all corporate departments and subsidiaries to ensure adherence to industry standards as well as state and federal laws and regulations which govern the industry. These policies will cover a multitude of specific areas, including the role of clinical drug testing, the use of point of care screening and confirmation testing, test utilization, relationships with independent and outside clinical laboratories, client referrals for testing, discount arrangements, billing and coding issues, and claims processing.
<b>Chief Compliance Officer</b>	The Chief Compliance Officer, in house legal counsel and an established Compliance Committee will be used to develop, oversee, and review all aspects of the compliance program and the development of a corporate audit component.
<b>Education and Training</b>	The organization will provide training and disseminate information relevant to the compliance program. The education process will include components regarding the mandate for employees to self-govern and a disciplinary component ensuring employees understand there will be consequences for disregarding policy.

<b>KEY PROGRAM ELEMENT</b>	<b>GENERAL PURPOSE</b>
<b>Audits &amp; Program Evaluation and Response Techniques</b>	Rennova Health will use audits and other evaluation markers to monitor individual and corporate compliance with policies and procedure. The CCO and staff will maintain an open door policy to provide guidance about compliance and ethics with the intent of quickly identifying and resolving problem areas.
<b>Investigations and Remediation</b>	Rennova Health will implement an investigation and disciplinary policy to provide for the investigation and remediation of policy failures.
<b>Promote Adherence to/use of Compliance Protocols by Management and Supervisors</b>	Adherence to compliance policies will be part of the employee's evaluation process, failures in policy will result in sanctions while ethical successes will be recognized and celebrated.
<b>Prohibit Employment or Retention of Sanctioned Individuals</b>	An onboarding process will be codified which includes a component for screening employees for suitability. A disciplinary/remediation policy will be implemented outlining a graduated disciplinary process which provides for discipline ranging from a written reprimand to dismissal contingent on the seriousness and frequency of the offense.
<b>Hotline</b>	A Hotline providing the employee anonymity is in place to encourage employees to report concerns and violations regarding policies and procedures. Rennova Health will not tolerate retaliation against those who provide information on non-adherence/non-compliance.
<b>Documentation and Record Retention</b>	A records management system providing for the retention and accessibility to company reports and records will be implemented. Such a system will improve auditing, and increase the effectiveness and efficiency of Rennova Health and its employees. Retention of these records will be consistent with state and federal law.

Source: OIG Compliance Program Guidance for Clinical Laboratories, 1998.

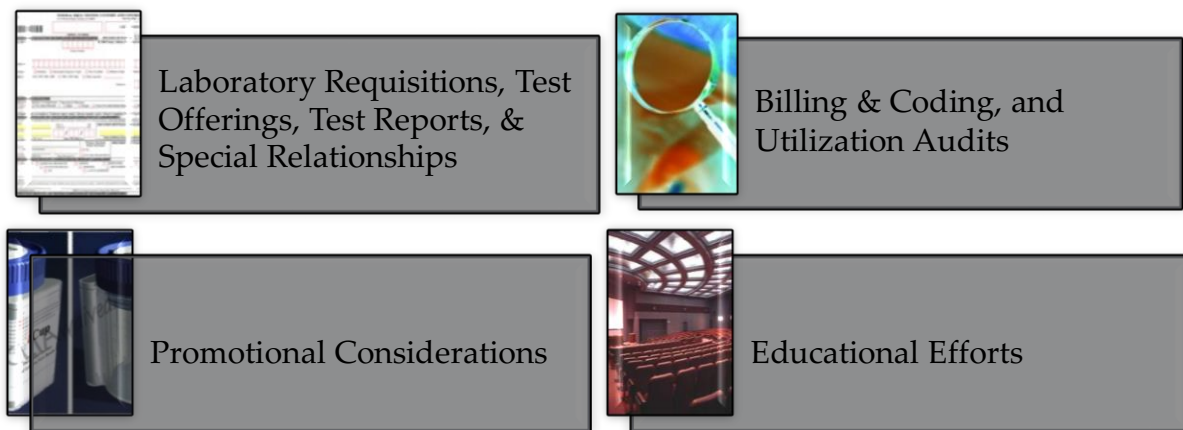
This Handbook sets out very basic policies tied to the implementation of the Rennova Health’s Compliance Plan, including the creation of the Compliance Program and Compliance Team (see Figure 1).

FIGURE 1 - PART ONE - CREATION OF THE PROGRAM & TEAM



**These policies apply to all personnel.** To the extent there is overlap between the Laboratory’s compliance policies, personnel policies, and operations manual, the Compliance Officer, along with the Compliance Advisory Board will resolve any such conflict with an eye toward compliance and consistency.

FIGURE 2 - SPECIFIC POLICY AREAS



Rennova Health’s Compliance Officer and Compliance Team will create and provide additional specific policies and procedures covering items within the areas listed in Figure 2, above, and other topic areas as necessary to carry out the Compliance Plan.

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# POLICY STATEMENT OF ETHICAL PRACTICE

Rennova Health has a policy of maintaining the highest level of ethical and professional standards in its business operations, and it is critically important to preserve its reputation for high ethical standards, honesty, and integrity. This Policy Statement is a reaffirmation of the importance of these principles.

Ethical and professional business operations can only be achieved and sustained through the actions and conduct of all Rennova Health personnel. Each employee, including management employees, is obligated to conduct him or herself in a manner that upholds these standards. Such actions are important factors in evaluating an employee's judgment and competence, and an important element in the evaluation of an employee for salary increases, bonuses and promotion. Employees who ignore or disregard the principles of this Policy will be subject to appropriate disciplinary actions.

Rennova Health's operations include, but are not limited to: billing; coding; laboratory services; competitive practices; sales; and business documentation. Each employee who is materially involved in any of these areas as part of his or her employment with Rennova Health, has an obligation to familiarize themselves with all such applicable federal and state laws and regulations, and to at all times adhere to the requirements thereof. Where any question or uncertainty regarding these laws or regulations exists, each employee has an obligation and responsibility to seek guidance. Rennova Health has a range of expertise within the organization from whom the employee may seek guidance to include the Chief Compliance Officer, internal counsel, and numerous functional experts like certified coders, and responsible executives.

Rennova Health employees are encouraged to report suspected violations of laws, state and local regulations, company policies and procedures to their supervisor, member of management, Corporate Compliance, 1-844-340-2469, [TellRennovaHealth@getintouch.com](mailto:TellRennovaHealth@getintouch.com) or [www.intouchwebsite.com/TellRennovaHealth](http://www.intouchwebsite.com/TellRennovaHealth)

***Without limitation, this Policy prohibits Rennova Health and its employees from directly or indirectly engaging or participating in any of the following:***

## **1. IMPROPER CLAIMS**

Presenting or causing to be presented to the United States government, through any federal health care benefit plan, or any other health care payer, any claim that fits one of the descriptors listed below:

### **A. False Claims**

For a medical service knowing (or should have known) that the claim is false or fraudulent.

**B. Service Not Provided as Claimed**

For a medical service that such person knows or should know was not provided as claimed, including a pattern or practice of presenting or causing to be presented a claim for an item or service that is based on a code that such person knows or should know will result in a greater payment to Rennova Health than the code such person knows or should know is applicable to the service actually provided.

**C. Service by an Unlicensed Practitioner**

For a practitioner's service (or an item or service incident to it) when such person knows or should know the individual who furnished (or supervised the furnishing of) the service (1) was not a licensed physician; (2) was licensed as a physician, but such license had been obtained through misrepresentation of a material fact; or (3) represented to the patient at the time the service was furnished that the physician was certified in an area of medical specialty by a medical specialty board when the individual was not so certified.

**D. Service by an Excluded Practitioner**

For a medical service furnished during a period in which such a person knows or should know the ordering practitioner was excluded from the health insurance program under which the claim was made.

**E. Lacking in Medical Necessity**

For a medical service that such person knows or should know is not medically necessary.

**2. FALSE STATEMENT IN DETERMINING THE RIGHTS TO BENEFITS**

Making, using, or causing to be made or used any false record, statement or representation of a material fact for use in determining the rights to any benefit or payment under any health care program.

**3. CONSPIRACY TO DEFRAUD**

Conspiring to defraud the United States government or any other health care payer by getting a false claim allowed or paid.

**4. HEALTH CARE FRAUD/FALSE STATEMENTS**

Executing or attempting to execute a scheme or artifice to defraud any health care benefit program or insurer.

**5. ANTI-KICKBACK**

Except as otherwise provided in 42 USC §1320a-7b(b) (the "Federal Anti-Kickback Law") and regulations promulgated thereunder, (1) knowingly and willfully soliciting

or receiving any remuneration (including any kickback, bribe, or rebate) directly or indirectly, overtly or covertly, in cash or in kind (a) in return for referring an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part under a Federal health care program; or (b) in return for purchasing, leasing, ordering, or arranging for or recommending purchasing, leasing, or ordering any good, facility, service or item for which payment may be made in whole or in part under a Federal health care program; or (2) offering or paying any remuneration (including any kickback, bribe, or rebate) directly or indirectly, overtly or covertly, in cash or in kind to any person to induce such person either: (a) to refer an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part under a Federal health care program; or (b) to purchase, lease, order, or arrange for or recommend purchasing, leasing or ordering any good, facility, service or item for which payment may be made in whole or in part under a Federal health care program.

Simply stated, employees are prohibited from offering or paying anything of value (including but not limited to money) to induce the referral of business to Rennova Health. There are many exceptions to this law, and it is a complicated area. Employees are not expected to analyze or understand the nuances of this law. Instead, employees are expected to avoid the law's general prohibition, and know when the circumstances suggest that there may be a concern in this area, In that event, the employee should bring the concern to the attention of the CCO for direct handling.

## **6. STARK LAW PROHIBITIONS**

Presenting or causing to be presented a claim for reimbursement to Medicare or Medicaid or other entity for clinical laboratory services which were furnished pursuant to a referral by a physician or family member of a physician who has a prohibited financial relationship with Rennova Health, as that term is defined by Title 42 USC §1395nn (the "Stark Law"). Similar to the Federal Anti-Kickback Law, the Stark Law is implicated when a physician makes a referral to a clinical laboratory in which he or an immediate family member has an ownership interest or some type of financial or compensation relationship. Again, the law has many exceptions and complexities. Employees are not expected to fully understand the law, but simply to comply with its general prohibition by avoiding offering inducements to physicians and their family members, and to report circumstances that suggest there may be a problem to the CCO

## **7. ANTITRUST**

Engaging in any activity, including without limitation being a member of a multi-provider network or other joint venture or affiliation, which is in restraint of trade or

which monopolizes, or attempts to monopolize, any part of interstate trade or commerce.

## **8. FAILURE TO REPORT VIOLATIONS TO A COMPLIANCE OFFICER**

Failing to promptly report to the Compliance Officer (as defined below) any instance described in the paragraphs above with respect to Rennova Health or any of its employees which is known to such person.



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# APPOINTMENT OF A COMPLIANCE OFFICER

## 1. THE COMPLIANCE OFFICER

To ensure compliance with this Code of Conduct, Rennova Health is adopting a formal Compliance Program. To implement and oversee the program, Rennova Health has appointed an Interim Chief Compliance Officer ("CCO"). Rennova Health has chosen its CCO based on his outstanding record of commitment to high ethical standards, honesty and integrity, and on his knowledge and understanding of the applicable laws and regulations.

The CCO and his designees will provide or arrange for education and training programs for employees concerning legal and compliance matters. The CCO and his compliance team will respond to inquiries from any employee regarding policy and procedure, billing, business practices, coding, and documentation. The CCO and his team will investigate any allegations of possible impropriety in accordance with established policy.

## 2. DUTIES AND RESPONSIBILITIES

*The duties and the responsibilities of the CCO shall include, but not be limited to, the following:*

- A. Working with the Rennova Health Board, Chief Executive Officer, and general counsel in the preparation and development of, and overseeing the implementation of, written guidelines on specific federal and state legal and regulatory issues and matters involving ethical and legal business practices, including, without limitation, billing and coding practices, and documentation tied to requests for payment and/or reimbursement from Medicare, Medicaid, Insurers, third party payers or any other federally funded health care program, the giving and receiving of remuneration to induce referrals and engagement in certain business affiliations or pricing arrangements that may affect competition.
- B. Developing and implementing an educational training program for Rennova Health personnel to ensure understanding of federal and state laws and regulations governing the areas of billing and coding practices, and documentation tied to the submission of claims for reimbursement, business referrals and contracts, and pricing arrangements.
- C. Developing and implementing guidance on keeping up with Medicare local coverage determinations, advisories and other publications from contractors regarding Medicare requirements for reimbursement of all services provided by Rennova Health and billed to Medicare, Medicaid or any other payers. Developing and implementing guidance on keeping up with CPT and HCPCS coding changes by working through the Compliance Advisory Board and third-party consultants. This responsibility includes overseeing

periodic review of reimbursement policies, subscribing to list serves, random internal audits, billing and coding guidance, etc.

- D. Handling inquiries by employees regarding any aspect of compliance.
- E. Investigating any information or allegation concerning possible unethical or improper business practices and recommending corrective action when necessary.
- F. Providing guidance and interpretation to Rennova Health personnel and its Board, in conjunction with Rennova Health's legal counsel, on matters related to the Compliance Program.
- G. Planning and overseeing periodic audits of Rennova Health's operations in order to identify and rectify any possible barriers to the Compliance Program.
- H. Preparing at least annually a report to the Rennova Health Board and the Chief Executive Officer concerning the compliance activities and actions undertaken during the preceding year, the proposed compliance program for the next year, and any recommendations for changes in the Compliance Program.
- I. Coordinating personnel issues with Rennova Health's human resource office (or equivalent) to ensure that the OIG list of persons excluded from participation in federal health care programs, the National Practitioner Data Bank and Cumulative Sanction Report have been checked with respect to all employees, contractors, referring physicians and mid-level practitioners, and entities prior to engagement by Rennova Health.
- J. Performing such other duties and responsibilities as the Rennova Health Board may request.

### **3. COMPLIANCE ADVISORY BOARD**

The Board of Directors may create one or more advisory boards to advise the CCO and assist in the implementation of the Compliance Program. These advisory boards may include Rennova Health employees, independent contractors, or other interested parties, and legal counsel. The purpose of providing for such advisory boards is to allow Rennova Health and its CCO to benefit from the combined perspectives of individuals to ensure a comprehensive Compliance Program.

### **4. REPORTING BY THE COMPLIANCE OFFICER**

The CCO will periodically make recommendations regarding compliance matters, and he/she shall report on these matters to the appropriate management representative. If the CCO is not satisfied with the action taken in response to his/her recommendations, he/she will report such concern to the Board of Directors and the Chief Executive Officer. In no case will Rennova Health attempt to conceal wrongdoing by either the company or any individual.

## 5. INTEGRITY EMAIL OR HOTLINE

The CCO has an “open door” policy with respect to receiving reports of violations, or suspected violations, of the law or of Corporate Policy, and with respect to answering employee questions concerning adherence to the same. Additionally, Rennova Health has established three separate methods for employees to anonymously report compliance concerns: an email account [TellRennovaHealth@getintouch.com](mailto:TellRennovaHealth@getintouch.com), a telephone hotline 1-844-340-2469 and a web portal [www.intouchwebsite.com/TellRennovaHealth](http://www.intouchwebsite.com/TellRennovaHealth) to facilitate reporting and communicating compliance issues.

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# COMPLIANCE EDUCATION & TRAINING

## 1. PURPOSE

Rennova Health promotes this Policy on Ethical Practices by ensuring appropriate and current educational and training programs will be made available to all employees to support them in carrying out their duties. Rennova Health recognizes the value of employees acquiring and possessing the training and tools they need to fulfill their work obligations and to ensure adherence to applicable laws and regulations which govern Rennova Health operations.

## 2. RESPONSIBILITY FOR EDUCATIONAL PROGRAM

Rennova Health's CCO, together with any Compliance Advisory Boards, legal counsel, and the training department is responsible for creating and implementing educational programs regarding ethics and compliance. These programs, once created, will be general and specific to developing issues. The programs collectively shall be designed to provide each Rennova Health employee with an appropriate level of information and instruction regarding ethical and legal standards, including, without limitation, standards for billing and coding, claims submission, competitive practice, relationships with third-party referral sources or related parties, and documentation. The training programs shall also provide appropriate education on the procedures to carry out Rennova Health policies.

The CCO cannot identify the educational needs of every Rennova Health employee. It is incumbent on both the employee's supervisor and the employee themselves to identify training needs and ensure those needs are voiced. If training is not provided and lack of such training would or could cause compliance issues, the employee or his/her supervisor should report their concerns to the CCO.

Compliance and ethics training of all Rennova Health employees should be conducted annually. The Compliance Officer shall make a determination of the level of education needed by particular employees or groups of employees and may establish specialty programs as necessary to carry out the intent of and policies related to Rennova Health's Compliance Program.

## 3. SUBJECT MATTER

General compliance training programs shall explain the applicability of relevant laws and regulations, including, without limitation, the applicable provisions of the False Claims Act (31 USC § 3729), the Federal Stark Law (42 USC § 1395nn), the Federal Anti-kickback Law (42 USC § 1320a-7b(b)), the Civil Money Penalty Law (42 USC § 1320a-7a and 1320a-7b), HIPAA (45 CFR 160-164) and similar state laws.

Specialty training programs shall pertain to issues raised in OIG Work Plans, relevant compliance and competitor developments in the clinical laboratory industry, and any other topic deemed appropriate for education and training in support of this Compliance Plan.

#### **4. TRAINING METHODS**

Compliance and ethics education and training sessions are mandatory for all employees annually. The Compliance Officer, legal counsel for Rennova Health and, where appropriate, management personnel and expert-level contractors will create and present these programs. Rennova Health's orientation for new employees will include education on the Compliance Program and cover the materials set forth in this Handbook.

Training methods may include live and recorded presentations, as well as written materials. The Compliance Officer shall keep a perpetual record of all training materials prepared and presented in connection with the Rennova Health Compliance Plan, as well as documentation of employees' completion of training sessions.

Rennova Health will make every reasonable effort to provide appropriate compliance information to its employees, and to respond to all inquiries raised. However, it is not possible for every educational and training program to address every situation that may present compliance issues. It bears repeating that the responsibility for adherence to the Rennova Health Compliance Program, including the duty to seek guidance when in doubt, rests with each Rennova Health employee.

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**PART TWO**  
**SPECIFIC POLICIES ON**  
**SPECIAL ISSUES**



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## HIRING AND CONTRACTING WITH CERTAIN PERSONS AND ENTITIES

Rennova Health shall not knowingly employ any individual, or contract with any person or entity, who has been convicted of a criminal offense related to health care or who is listed by a federal agency as debarred, excluded, or otherwise excluded from participation in federally funded health care programs. In addition, until resolution of such criminal charges or proposed debarment or exclusion, any individual who is charged with criminal offenses related to health care or proposed for exclusion or debarment shall be removed from direct responsibility for, or involvement in, documentation, coding, billing, or competitive practices (sales/marketing, contracting). If resolution results in conviction, debarment or exclusion of the individual; Rennova Health shall terminate its employment of such individual or cease to contract with or serve the business of such individual.

Rennova Health screens all new employees and consultants prior to hire or engagement to determine if the individual is disbarred, excluded, or otherwise ineligible from participation in federally-funded healthcare programs. As part of its hiring process, Rennova Health through a third party vendor requires all prospective employees and consultants to disclose any criminal convictions or exclusion actions taken against the applicant in the past and requires the applicant to sign a release permitting Rennova Health to contract to have a criminal background and credit check done on the applicant. The extent of these background checks are contingent on the level of the employee within the organization. Details concerning the various levels of background checks conducted on employees can be found in Rennova Health's Human Resource Department's policy on background checks.

Due diligence of all new clients and contractors will be conducted and will consist of assuring these entities are appropriately licensed and credentialed to provide any health care services they are providing. Rennova Health will conduct periodic updated screens on clients/providers and the screens will consist of the following databases:

1. HHS/OIG List of Excluded Individuals/Entities - <http://exclusions.oig.hhs.gov/>.
2. National Provider Identification Number - <http://www.npinumberlookup.org/>
3. Provider Enrollment, Chain and Ownership System (Medicare provider online enrollment system) - <http://www.oandp.com/pecos/>

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# HIPAA POLICY & COMPLIANCE OFFICER DUTIES

The Chief Compliance Officer shall act as the Security and Privacy Official, and shall be responsible for implementing and documenting the following:

1. Implement measures to assure the confidentiality, integrity and availability of electronic PHI. Monitor and update.
2. Limit access to PHI to employees who require access in connection with their job functions.
3. Perform risk analysis regarding vulnerability of electronic PHI and address.
4. Develop and establish a security incident plan which addresses data recovery and emergency mode operations.
5. Assure that computerized systems are password protected and authorize appropriate workforce to access.
6. Conduct workforce training on an annual basis concerning privacy and security.
7. Assure that business associate contracts are in place with all contractors receiving or producing PHI.
8. Assure facility and computers are protected by adequate security measures, including locks, workstation passwords and automatic log-off functions.
9. Assure all electronic records and communications can be encrypted and train workforce in use of encryption software.
10. Assure any breaches of PHI are reported to patients and other required parties as soon as reasonably practical, but in no event more than 60 days from discovery (note Florida law requires notice within 45 days of discovery for name/DOB/SSN breaches).
11. Create and maintain a notice of privacy practices for PHI and provide to patients.
12. Assure that the company does not use PHI for uses outside of the notice of privacy practices, unless a valid patient authorization is obtained.
13. Develop and maintain procedures which allow the company to respond to a patient requesting an accounting of disclosures of his PHI up to 6 years prior to the request.
14. Develop a process for handling patient complaints concerning privacy.
15. Ensure the company maintains an updated HIPAA compliance policy.
16. Periodically audit Rennova Health's HIPAA compliance and prepare a report of findings and recommendations for the Board of Directors.



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## ETHICS/COMPLIANCE EMAIL & HOTLINE

To encourage its employees, management, officers, professional consultants, and practitioner clients to be proactive about compliance, Rennova Health has elected to create and maintain an “Integrity Hotline” system for reporting suspected ethical and legal violations, or anything that may suggest the appearance of an impropriety in the operations and relationships with its clients, including most directly healthcare practitioners.

Rennova Health’s CCO has contracted with a third party to maintain a Compliance email address, web portal and Hotline. Any Rennova Health client, employee, manager, officer, or professional consultant **SHALL** have the right to report suspected ethical or legal violations, or even the appearance of the same, to this email address or hotline.

**REPORTS MAY BE MADE ANONYMOUSLY**, if desired. However, it is important to understand the Compliance Officer and his Staff **SHALL** take all reasonable steps to preserve the confidentiality of those who give their names when reporting if so desired.

While Rennova Health’s CCO, Compliance Staff, and Legal Counsel **SHOULD** always strive to maintain the confidentiality of a “tipster’s” identity, there may be a situation where the law requires the tipster’s identity be revealed, such as where investigative matters involve governmental agencies.

All Compliance email address/Hotline Reports **SHALL** be taken seriously and, where warranted, **SHALL** immediately be investigated and reported to Rennova Health’s Legal Counsel in accordance with Policy. Where feasible, the Compliance Officer **SHALL** relay the results of the investigation to the individual who reported the matter.

Depending on the outcome of the investigation, the Compliance Officer will take steps to ensure that all necessary corrective actions are made to minimize the possibility of a repeat violation of ethical and legal standards.

Rennova Health will not tolerate retaliation against employees and professional staff who report suspected violations in good faith. Any person who attempts to retaliate will be subject to discipline, up to and including termination. Certain additional protections are provided by federal and state laws; See your Employee Handbook for more details.

### Compliance email address, web portal and **Hotline Details:**

[TellRennovaHealth@getintouch.com](mailto:TellRennovaHealth@getintouch.com)

[www.intouchwebsite.com/TellRennovaHealth](http://www.intouchwebsite.com/TellRennovaHealth)

1-844-340-2469

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# RENNOVA HEALTH'S

## ETHICS/COMPLIANCE EMAIL & HOTLINE

*All Rennova Health Personnel are encouraged to Report Suspected Violations*

Rennova Health encourages its employees, management, officers, professional consultants, and practitioner clients to be proactive about compliance. Rennova Health has instituted a Compliance email address and an “Integrity Hotline” system for reporting suspected ethical and legal violations, or anything that may suggest the appearance of an impropriety in company operations and relationships with its clients, including most directly healthcare practitioners.

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### ① RIGHT TO REPORT

Each Rennova Health employee, manager, officer, client or professional consultant **SHALL** have the right to report suspected ethical or legal violations, or even the appearance of the same, to this hotline. **REPORTS MAY BE MADE ANONYMOUSLY**, if desired. The Compliance Office Staff will take all reasonable steps to preserve the confidentiality of those who give their names when reporting.

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### ② ACT OF REPORTING PROTECTED BY COMPANY POLICIES

Rennova Health will not tolerate retaliation against employees and professional staff who report suspected violations in good faith. Any person who attempts to retaliate will be subject to discipline, up to and including termination. Certain additional protections are provided by federal and state laws; See your employee handbook for more details.

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### ③ COMPLIANCE EMAIL ADDRESS/HOTLINE DETAILS

[TellRennovaHealth@getintouch.com](mailto:TellRennovaHealth@getintouch.com)

[www.intouchwebsite.com/TellRennovaHealth](http://www.intouchwebsite.com/TellRennovaHealth)

[1-844-340-2469](tel:1-844-340-2469)

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### ④ REPORTS TAKEN SERIOUSLY

Rennova Health takes all reports seriously.

**Questions? Contact Human Resources or the Compliance Officer.**

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## AUDITING AND MONITORING

Rennova Health is committed to the use of auditing and monitoring to ensure the effectiveness and utility of its operations and Compliance Program. The CCO and staff, together with legal counsel and necessary members of the Compliance Advisory Board, will oversee an Annual Laboratory Audit to further demonstrate its commitment to compliance and ongoing operation in accordance with applicable clinical laboratory standards, and federal and state laws.

The auditing and monitoring process will emphasize a review of Rennova Health operations as they relate to billing and coding, claims submission, sales and marketing, and interaction with third parties including referral sources, notices and disclosures to Rennova Health clients, laboratory requisition forms, test pricing, the use of discounts, and those in the chain of ordering and processing laboratory services and testing.

Rennova Health's CFO will oversee an internal auditor responsible for conducting financial audits of areas of risk as identified by the CFO or CEO. Results of these audits will be shared with the Compensation Committee and CCO. The CFO will also ensure external audits are conducted as required by the SEC and NASDAQ.

## CREDENTIALING

Rennova Health will maintain a credentialing department which will be overseen by compliance and supervised by our internal counsel. Credentialing will be responsible for acquiring, updating, and filing of all licenses and other credentialing documents needed by Rennova Health's laboratories. Additionally, Credentialing will be responsible for applying and maintaining all network access with third party payers. Credentialing shall also track the accreditation needs of all Rennova Health laboratories and ensure collaboration with MDI's CEO who will be responsible for ensuring all accreditations are current.

## DOCUMENT MANAGEMENT

Every Rennova Health employee is accountable for the validity and accuracy of company records and documents. Company documents and records may not be altered or falsified and should never be destroyed to prevent access by government authorities. The definition of records is far reaching and includes, but is not limited to, computer files, medical bills, lab orders, lab results, computer files, disks, or other medium used to store data.

Rennova Health records shall be retained in accordance with the law and Rennova Health's Record and Retention Policy. The use of company records for personal gain is strictly prohibited and in some cases is contrary to law. The protection of both employee and patient personal information

is paramount and such data, in any format, must be kept and stored in locked cabinets when not under the immediate control of the employee.

## **INFORMATION SECURITY**

The integrity of our information security is paramount. All company provided mechanisms of communication, to include but not limited to phones, computers; electronic email accounts; and voice mail are primarily for business use only and remain the property of Rennova Health. Use of company electronic media to access pornographic, threatening, or illegal materials is strictly prohibited. Limited personal use of these devices is permitted as set forth in the Acceptable Use Policy.

Ensuring the integrity of your electronic device and the content contained thereon are the responsibility of the employee. Employees should not leave their portable computer or their device unattended or unsecured without a password at any time. All office computers must be secured by a user name and password. Employees are not permitted to share their login credentials with anyone or leave their login information in a location which it could be exploited.

Rennova Health employees are prohibited from using any technique to penetrate or access the Rennova Health computer network or those of any other company. Any employee who abuses the company's communication system will be punished to include loss of company privileges, dismissal, or criminal prosecution.

## **BILLING FOR SERVICES**

Strict adherence to the law and acceptable billing practices and internal billing policy is required by each Rennova Health employee. The divergence from utilizing the ICD10 code or CPT code provided by the lab order is strictly prohibited. When claims cannot be filed due to an inconsistency in coding, it is essential that the employee processing the claim contact the provider and verify the order or obtain a new order from the provider as the provider deems appropriate. No changes to coding is allowed without written documentation from the ordering provider or designee. It is essential retention of all billing documents occur according to the Rennova Health's Record and Retention policy. Billing should be conducted in compliance with the law and internal policy, divergence from the law or policy are not permitted and doing so is as at the sole risk of the employee.

## **USE OF COMPANY PROPERTY**

All company property provided to the employee to include communication systems (computers, email, intranet access, and phones) are the property of the organization. The use of company property is primarily for business purposes. Limited personal use of electronic systems is

permissible, as further described in the Acceptable Use Policy, but the employee must understand these communications are not private. When using a company issued electronic device employees have no expectation of privacy and the organization reserves the right to monitor and access these communications pursuant to company policy.

## CONFIDENTIALITY/NON-DISCLOSURE

Employees are prohibited from sharing Confidential Information regarding the company either during or subsequent to their employment with the company. Confidential Information means any information about the company, or any of its customers, clients, suppliers, or vendors in any form, however and whenever acquired, that is not generally known to business competitors or the general public. Confidential Information includes without limitation:

- Confidential, secret, and/or proprietary knowledge, data, or information;
- Any "trade secret," as that term is defined by the Florida Uniform Trade Secrets Act ("FUTSA"), § 688.000, et seq., or as defined by any other state or federal law governing trade secrets, including the Uniform Trade Secrets Act;
- Inventions, ideas, products, processes, formulas, patterns, compilations, devices, methods, techniques, processes, data, research, programs, know-how, improvements, discoveries, computer programs, source codes, and database structures;
- Business methods, operations, plans, projects, finances, prices and costs, sales and shipping information/techniques, market studies, competitive analyses, accounts receivable or payable, billing methods, pricing policies, and other non-public financial information;
- Information concerning internal affairs, memoranda, policies, legal affairs, and security methods; and
- Customer, client, vendor, and supplier names and addresses, lists, financial information, data, purchasing and supply histories.

By signing the Code of Conduct Employee Certification, the employee agrees all Confidential Information is, and shall remain the Company's property and the employee will not remove any Confidential Information from Company premises. Additionally, any intellectual property, including patent, copyright and trademark rights, that are created by employee, within the scope of employment during the period of employment with the Company, are irrevocably assigned to the company.

## **INSIDER TRADING AND INFORMATION**

As an Employee of Rennova Health, you may become aware of company restricted information which is not available to the public which would be relevant to an investor or any outside third party to buy or sell the organization's securities. Company restricted information (non-public information) may include without limitation marketing plans, financial results, merger plans or other business decisions. Employees are strictly prohibited from releasing this information to any outsider or using this information to support their own buying or selling of the organization's securities. Doing so is contrary to law and serves to degrade the general public's ability to have complete and timely information on which to base their investment decisions.

## **MARKETING AND ADVERTISING**

Marketing and advertising are important elements to the success of our organization. The medical environment is extremely competitive and one which requires the highest standards and level of integrity. When marketing our products it is critical we follow state and federal antitrust laws and only communicate truthful informative information regarding the capabilities of our products and services. The use of inflated and deceptive information regarding the abilities and quality of our products and services is strictly prohibited. It is appropriate to compare and contrast our pricing and services with our competitors, but it is not appropriate to maliciously malign other persons or business for either your personal gain or the gain of the company. Marketing practices often create concerns under state and federal anti-kickback and physician referral laws. Employees should consult with the CCO any time these concerns become a possibility.

## **FOREIGN CORRUPT PRACTICES ACT**

Rennova Health may become a global company as it may have workers and services located outside of the United States. This dynamic places additional requirements of the Foreign Corrupt Practices Act (FCPA) on the corporation. Simply stated, the FCPA disallows the payment of bribes to foreign officials to secure or maintain a contract. These bribes are not necessarily restricted to a direct payment of currency, but can include other inducements or favors. The FCPA is applicable to publicly traded companies and their officers and extends to prohibited conduct anywhere in the world. The SEC in collaboration with the Department of Justice are responsible for enforcement of the FCPA.

## **RECEIVING GIFTS**

A gift is described as, but not limited to, a favor, gratuity, gift certificate, tickets to a sporting or social event, cash, or other item having a monetary value. The acceptance of sporting event or social event tickets from an outside source or business associates, including potential referral sources, should be minimal (infrequent) to limit the appearance of impropriety. Specifically, employees may accept such event invitations when the total cost is less than \$392.00. The employee shall not accept free lodging or transportation from on outside source no matter the cost.

Rennova Health employees may accept a gift(s) from an individual with whom Rennova Health has a business relationship, but the value or aggregate value cannot be greater than \$392.00 in any given year. The reception of such gifts must be reported to compliance in writing within 5 business days of reception. The fair market value of the item will be assessed and recorded to ensure adherence to this requirement.

## PROVIDING GIFTS

Rennova Health employees may wish to extend an invitation to a business associate or client (referral source) to attend a sporting event, social event, meal, reception, etc. These events are permissible with certain limitations:

- Business must be discussed
- The gift must not be solicited by the person receiving the gift.
- These events must be infrequent.
- Travel and lodging costs must not be provided.
- The cost of the one event or aggregate of all events may not exceed \$392.00 in any given year.

Employees are strictly prohibited from providing cash or a cash equivalent to a business associate or client. Employees are required to report all such expenditures to finance. The clients provided the gift must be identified and the amount spent must be reported to ensure adherence to the \$392.00 limit. Further details regarding Gifts and Business Courtesies can be found in Rennova Health's Gift/Business Courtesy Policy (CP.CORP.011).

## BUSINESS EVENTS

Rennova Health may host or sponsor an event for legitimate business purposes provided they are reasonable and prudent. Meals are permitted to be offered during these events. Further particulars regarding hosting business events can be found in Rennova Health's Business Event Policy (CP.CORP.012).

## INTERNAL INVESTIGATIONS

Rennova Health is committed to investigating all reported compliance concerns, to include without limitation violation of this Code of Conduct and violations of Rennova Health policies, swiftly and confidentially if the circumstances allow. The CCO will coordinate and oversee all internal investigations. Following the conclusion of all corporate led investigations, the CCO will review the findings with corporate's internal counsel and the CEO. The CCO will then recommend the necessary corrective action or changes to the Board for approval.

## Remediation

When an investigation validates a reported compliance concern it is the policy of Rennova Health to initiate curative action to include making reimbursements of overpayments when applicable, notifying the necessary government agency, imposing the necessary internal disciplinary action if appropriate, and instituting process changes to prevent a repeated incident.

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## PART THREE

# EMPLOYEE OBLIGATIONS & PERFORMANCE ASSESSMENT





## EMPLOYEE OBLIGATIONS & PERFORMANCE ASSESSMENT

Our Compliance Policy imposes several obligations on Rennova Health employees, all of which will be enforced by the standard disciplinary measures available to Rennova Health as an employer. Adherence to the Compliance Program will be considered in personnel evaluations. Rennova Health places a premium on compliance with the spirit and specific provisions of its Compliance Program.

- A. Obligations – Each employee has personal responsibility for reporting any activity which is a violation of this Code of Conduct, company policy and procedure, accreditation standards, medical standards, or applicable local and federal laws.
- B. Assessment of Employee Performance under Compliance Program – Employees will be evaluated by their supervisors on their individual job performance, but will also be assessed on their allegiance to the policy and procedures as well as the legislation which governs their operational environment.
- C. Discipline – All violators of Rennova Health’s Code of Conduct will face disciplinary action. The imposition of discipline will vary and will be contingent on the type, severity and frequency of the violation and could result in any or all of the following:
  - Oral reprimand
  - Written reprimand
  - Probation
  - Suspension
  - Termination

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# APPENDIX A

## RESOURCES

False Claims Act (31 USC § 3729), the Federal Stark Law (42 USC § 1395nn), the Federal Anti-kickback Law (42 USC § 1320a-7b(b)), the Civil Money Penalty Law(432 USC § 1320a-7a and 1320a-7b), HIPAA (45 CFR 160-164), 66 Federal Register 856, 961-962 (January 4, 2001) State of Florida Title XXXII Chapter 483, False and Fraudulent Insurance Claims (Florida State Statute 817.234), Kickbacks Prohibited (Florida State Statute 456.054), Patient Brokering prohibited (Florida State Statute 817.505), Clinical Laboratories (Florida Administrative Code Chapter 59A-7); HCA Code of Conduct; HCA Ethics & Compliance Policy EC.005)

# Employee Certification:

## Code of Conduct & Compliance Program

I, \_\_\_\_\_, am a Rennova Health employee, and I hereby certify that I have received a copy of this Code of Conduct/Employee Compliance Handbook. I also certify that I have received, read, and understand the Employee Code of Conduct and I will abide by it. I further understand that my failure to adhere to this code may result in disciplinary action against me, up to and including the termination of my employment.

**Signed:** \_\_\_\_\_ **Dated:** \_\_\_\_\_  
**Name of Employee**

Received this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, and filed. A copy has been provided to the above named employee.

**Signed:** \_\_\_\_\_  
**Compliance Officer**